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yield the balance of my time to Senator Landis. He can give you further information about 929 that is the committee amendment to 1028 and its justification.

PRESIDENT ROBAK: Senator Landis, there are five and a half minutes remaining.

SENATOR LANDIS: Thank you, Madam President, members of the Legislature. The Revenue Committee adopted an amendment to 1028 that essentially incorporated LB 929. So if you're looking for this concept in your book, you can find it either as the committee statement of 1028 or you could find the green copy in your computer as LB 929. During the Orr administration, we created a childcare credit. And what we said at that time was people could get up to 25 percent of their federal childcare credit in Nebraska without regard to income and that would be a nonrefundable credit. In other words, if you had to pay taxes to get this money taken off your taxes, but if you had already zeroed out your taxes, you didn't get the money back. The concept in 929 builds on that original Orr administration proposal and it's seen through the lens of the welfare reform that we did a couple of years ago in which we tried to encourage people to move off the welfare rolls and on to work. One of the pieces of that was a Governor's Round Table Report, issued in 1994, for a public-private partnership in which private and public representatives talked about the things that needed to be done to get people to move in the welfare reform situation from welfare to work. One of the things you had to account for was the fact that going to work needed to pay, needed to make sense, needed to be economically justifiable for people who were then enjoying the safety net of welfare. And the number one recommendation of all the recommendations by the Governor's Round Table in 1994 was to do this committee amendment. Recommendation one of the Governor's Round Table, the Nebraska child and dependent care credit be modified to phase out the credit for taxpayers with an adjusted gross income greater than \$25,000 and that will be done by the Will amendment, at least with respect to the terms of this amendment, not what we already have on the books, and elevate the credit to 100 percent of the federal credit for those with an AGI less than \$25,000. That's what was in LB 929 originally. That's what's in 1028. It will be amended by Senator Will and the rest of the Revenue Committee